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**Writer's Direct Access**  
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August 26, 2019

**Via ECFS**

Marlene J. Dortch, Secretary  
Federal Communications Commission  
Office of the Secretary  
445 - 12th Street, SW  
Washington, DC 20054

**Re: Commonwealth Edison Company's Responses to Complainant Crown  
Castle Fiber LLC's Second Set of Interrogatories (Proceeding Number  
19-170; Bureau ID Number EB-19-MD-005)**

Dear Ms. Dortch:

Please find attached Commonwealth Edison Company's Responses to Complainant Crown Castle Fiber LLC's Second Set of Interrogatories to be filed in the above referenced proceeding.

Please contact the undersigned counsel if you have any questions regarding this submission.

Sincerely,



Kathleen M. Slattery  
Attorney for Commonwealth Edison Company

Enclosure

cc: Rosemary McEnery, Enforcement Bureau  
Adam Suppes, Enforcement Bureau

	)	
	)	
<b>Crown Castle Fiber LLC</b>	)	
<i>Complainant,</i>	)	
	)	<b>Proceeding Number 19-170</b>
<b>v.</b>	)	<b>Bureau ID Number EB-19-MD-005</b>
	)	
<b>Commonwealth Edison Company,</b>	)	
<i>Defendant</i>	)	
	)	

Defendant Commonwealth Edison Company (“ComEd”), pursuant to Section 1.730 of the Commission’s Rules, 47 C.F.R. §1.730, submits the following Responses to the Second Set of Interrogatories of Complainant Crown Castle Fiber LLC (“Crown Castle”) to ComEd related to its Rate Complaint captioned above (the “Complaint”).

For yearend reporting to FERC for years 2017 and 2018, did ComEd credit Accounts 411.1 and debit Accumulated Deferred income Taxes with amounts equal to any allocations of deferred taxes originating in prior periods or any current deferrals of taxes on income, as provided by the texts of accounts 190, 281, 282, and 283 in accordance with 18 C.F.R. § Pt. 101, special instructions, accounts 410.1, 410.2, 411.1, and 411.2.

**RESPONSE:** Consistent with and without waiving its August 12, 2019 Objections, ComEd did what the Uniform System of Accounts requires. ComEd does not know what this Interrogatory

means by the phrase, “with amounts equal to any allocations” of deferred taxes originating in prior periods, but we assume it is not asking how ComEd treated Excess Deferred Income Taxes (EDIT).

**INTERROGATORY NO. 2:**

Identify to which FERC account does ComEd book the value of replaced poles for which it has received compensation from attaching entities, including Crown Castle.

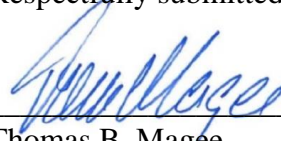
**RESPONSE:** Reimbursement for make-ready work, including replaced poles, is treated by ComEd as a Contribution in Aid of Construction (“CIAC”) and credited back to the work order where the work was performed. Make-ready costs that are offset by CIAC payments are therefore not included in either the capital or expense accounts used to calculate formula rates. This is true with respect to the value of replaced poles for which utilities like ComEd receive compensation because the value of the replaced poles is booked to Account 364 but that value is offset by the compensation received as a CIAC.

**INTERROGATORY NO. 3:**

If ComEd books the value of replaced poles for which it has received compensation from attaching entities to FERC account 364, identify what percentage of Account 364 reflects such compensation from attaching entities for value of replaced poles for years 2012 through the present.

**RESPONSE:** The offset for the CIAC referenced in the response to Interrogatory No. 3 is designed to offset 100% of the value of the replaced pole.

Respectfully submitted,



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*Attorneys for Commonwealth Edison Company*

August 26, 2019

**AFFIRMATION  
OF  
BRADLEY R. PERKINS,  
COMMONWEALTH EDISON COMPANY**

I, Bradley R. Perkins, do affirm as follows:

1. My name is Bradley R. Perkins. I serve as Assistant General Counsel at Commonwealth Edison Company ("ComEd"); and
2. I attest that the information identified in ComEd's Response to Complainant Crown Castle Fiber LLC's Second Set of Interrogatories in the Rate Complaint was gathered under my supervision.

Executed on August 26, 2019



Bradley R. Perkins  
Assistant General Counsel  
Commonwealth Edison Company

## CERTIFICATE OF SERVICE

I, Kathleen M. Slattery, hereby certify that on this 26<sup>th</sup> day of August 2019, a true and authorized copy of Commonwealth Edison Company's Responses to Complainant Crown Castle Fiber LLC's Second Set of Interrogatories was served on the parties listed below via electronic mail and was filed with the Commission via ECFS.

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(By ECFS for Public Version)

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/s/ \_\_\_\_\_  
Kathleen M. Slattery